

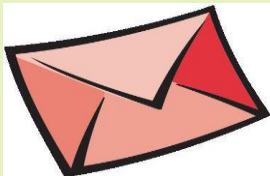
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**U.S.Dept. of
Energy
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Upcoming Events:



Get Ready for...

**Green Your Fleet! 2016
Friday, June 10th
New Hampshire Motor Speedway, Loudon**

Come learn how to reduce your fleet's fuel costs and pollution from vehicle emissions.

This FREE all day transportation workshop will provide information, connections, and incentive for you to *transform your fleet!*

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Hear testimony from those who manage **LARGE** and **SMALL** fleets in your area. Vendors and ride-and-drives too! **[Register today!](#)**



Green Your Fleet's HUGE vehicle exhibit!

[Click here to register for this event!](#)

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Ocean State Clean Cities Stakeholder Meeting

April 5, 2016, Newport, RI.

9:30 a.m. to 12:00 p.m. Presenters are representatives from Optimus Technologies (bi-fuel vehicle conversion for BIODIESEL) and Paul Nazzaro, representing the National Biodiesel Board. To register, [click here](#).

Maine Clean Communities Stakeholder Meeting

April 7, 2016, Portland, ME.

9:30 a.m. to 12:00 p.m. This meeting will be held at Maine Standard Biofuels, 511 Ingersoll Drive, Portland. To RSVP [click here](#).

The Green Transportation Summit and Expo
April 5-7, 2016, Tacoma Washington.

To register, visit gtsummitexpo.com.

DC Fast Charger Ribbon Cutting
May 19, 2016, Salem, NH.

1:30 to 3:30 p.m. Salem Nissan will celebrate its public access fast charging station for electric vehicles. Distinguished guests will be speaking, refreshments served. This event is open to the public.

New Hampshire Celebrates DRIVE ELECTRIC WEEK!
September 17, 2016, Concord, NH.

More information to follow.

News of Interest:

GSCCC Stakeholder meeting a big success!



Guest speakers and panel discussions.



Over forty attended the "Southwest Transportation Meeting" held in Keene on March 24th. The event focused on biodiesel and propane autogas. Lunch was provided courtesy of White Mountain Biodiesel and Amerigas.

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Free First Responder training!



FREE Alternative Fuel Vehicles Safety Trainings are available for first responders and interested parties through the National Fire Protection Association, NFPA.

NFPA's **Alternative Fuel Vehicles Safety Training** is designed to help emergency responders in the United States prepare for the growing number of hybrid/electric, fuel cell, and gaseous fuel trucks, buses, commercial fleets, and passenger vehicles. With over 15 million of these vehicles on the road today, it is essential that responders have a solid understanding of safety concepts associated with this new technology.

These FREE trainings can be distributed to first responder local offices and watched by interested individuals at their leisure.

Over the past six years, the program has been supported by all the major North American fire service organizations (IAFF, IAFC, NVFC, IFMA, NASFM, the Metro Fire Chiefs, USFA, and NAFTD), twelve respected electric/hybrid/fuel cell vehicle fire and-rescue subject matter experts, the Fire Protection Research Foundation, the US Department of Energy, Pacific Northwest National Labs, Argonne National Laboratories, two major law enforcement associations (IACP and NSA), the Society of Automotive Engineers, the US Department of Transportation, the National Highway Traffic Safety Administration, the American National Standards Institute, and the Towing and Recovery Association of America.

Alternative Fuel Vehicles Training Program – Self paced online training utilizing highly-interactive learning modules which include videos, graphics, 3D animations, simulations, and data review exercises. For full details on this training program, please visit:

[Hybrid and EV Comprehensive Program Resource](http://evsafetytraining.org) - evsafetytraining.org

[AFV Safety Training](#)

Program Videos: (youtube)

[Stranded Energy](#)

Tow & Salvage: [Section 1](#), [Section 2](#), [Section 3](#)

[Electric Vehicle Safety Training Preview](#)

[Tactical Considerations for Extinguishing Fires in Hybrid and Electric Vehicles](#)

Alternative Fuel Vehicle Emergency Field Guide - This one-stop guide covers the vital aspects of electric, hybrid, fuel cell, gaseous fuels, and recharging/refueling infrastructure hazard awareness and procedures -- including information from related NFPA codes, OEMs and new consistent Moditech Rescue Solutions® vehicle diagrams. Click [here](#) for the Field Guide. *This guide is also available as [an iPhone App](#).

Funding Opportunities:

DERA Proposals Now Being Accepted by EPA.

The Environmental Protection Agency (EPA) is accepting proposals for the FY 2016 Clean Diesel Funding Assistance Program through the Diesel Emissions Reduction Act (DERA). Total funding is anticipated to be \$26 million. EPA Region 1 (that's us) is accepting application proposals in the range of \$100,000 - \$800,000. **Applications are due by 4 p.m. on April 26, 2016.**

EPA will host informational webinars on Tuesday, March 8, and Thursday, March 10, both at 2:00 pm EST.

For more information and the RFP, [click here](#).

New Hampshire Clean Diesel Program.

The New Hampshire Department of Environmental Services has funds available through the Environmental Protection Agency's Diesel Emissions Reduction Act program (DERA) for diesel fueled equipment owners in New Hampshire. The program seeks to reduce diesel emissions through a variety of activities including engine modifications and vehicle and engine replacements. Projects can receive 25-100% of the project cost. Click [here](#) for the pre-application.

Electric Vehicle Charging Equipment Rebates.

The New Hampshire Department of Environmental Services (NHDES) and Granite State Clean Cities Coalition announce the return of rebates to support the installation of new electric vehicle charging stations (aka electric vehicle supply equipment, or *EVSE*) in New Hampshire.

The rebate program is designed to support development of charging stations throughout New Hampshire and connect to charging corridors in neighboring states. Areas of deployment include the I-89 and I-93 corridors, with "DC fast chargers" being a priority. Applications for "Level 2" chargers and chargers located on other major arterials will also be considered.

The rebate program will be available for "Level 2" charging equipment (maximum paid out: \$5,000) and "DC fast charging" (maximum paid out: \$25,000). NHDES will reimburse up to 75% of eligible project costs. Charging stations must be publicly accessible at all times. Project must be completed and the station in service by June 15, 2016. All rebates must be pre-approved and are subject to certain eligibility criteria.

[Click here](#) for program guidance and a pre-approval application form.

Funding for the rebate program is through the New Hampshire Office of Energy and Planning using US Department of Energy funds. A total of \$25,000 is available for fiscal year 2016.

Question of the Month: *It's tax time! What are some common questions related to the federal tax credits for alternative fuels and infrastructure?*

Answer: Tax season is upon us, and the recent federal tax incentive extensions and changes impact the alternative fuel and infrastructure tax credits.

The Consolidated Appropriations Act of 2016 (H.R. 2029, <https://www.congress.gov/bill/114th-congress/house-bill/2029/text>) retroactively extended several tax credits, including the Alternative Fuel Excise and Alternative Fuel Infrastructure Tax Credits. It also included updates to calculation method for the Alternative Fuel Excise Tax Credit amounts, specifically for propane and liquefied natural gas (LNG). Below we discuss three recent frequently asked questions about these credits.

How have the Alternative Fuel Excise Tax Credit amounts changed for propane and LNG in 2016 and beyond?

The Alternative Fuel Excise Tax Credit (<http://www.afdc.energy.gov/laws/319>) applies to alternative fuel sold or used to operate a motor vehicle. Previously, the excise tax credit amount for propane and LNG was based on a *volumetric* basis (\$0.50 per gallon). For fuel sold or used starting January 1, 2016, however, the excise tax credit amount for propane and LNG is based on an *energy equivalent* basis. This means the credit for propane is now measured per gasoline gallon equivalent (GGE) and LNG is measured per diesel gallon equivalent (DGE). Specifically, the updated Internal Revenue Service (IRS) Form 8849, Schedule 3 (<https://www.irs.gov/pub/irs-prior/f8849s3--2016.pdf>) defines 2016 tax credit rates for propane and LNG as follows:

- **Propane:** One GGE is equal to 5.75 pounds (lbs.) or 1.353 gallons of propane.
- **LNG:** One DGE is equal to 6.06 lbs. or 1.71 gallons of LNG.

What does this mean for propane and natural gas retailers and fleets? In short, the tax credit for the same amount of fuel is now less:

- The **propane** tax credit was previously **\$0.50 per gallon** and is now \$0.50 per GGE (1.353 gallons of propane), which equates to **\$0.37 per gallon**.
- The **LNG** tax credit was previously **\$0.50 per gallon** and is now \$0.50 per DGE (1.71 gallons of LNG), which equates to **\$0.29 per gallon**.

The tax credit amount for compressed natural gas (CNG) is still based on the GGE, where one GGE is equal to 121 cubic feet.

Natural Gas Vehicles for America (NGVAmerica) provides additional information on federal tax incentives for LNG and CNG (<https://www.ngvamerica.org/government-policy/federal-incentives/federal-tax-incentives>), and highlights the impacts of the recent tax credit changes in the article, *New Year Rings in Changes for CNG and LNG in 2016* (<http://ngv.com/new-year-rings-in-changes-for-cng-and-lng-in-2016/>). The National Propane Gas association explains the excise tax equalization for propane (<https://www.npga.org/i4a/pages/index.cfm?pageid=1898>).

So, you said the Alternative Fuel Excise Tax Credit was retroactively extended. Does that mean I can claim it for fuels sold or used in 2015?

Yes! Both the federal Alternative Fuel Excise Tax Credit and Biodiesel Mixture Excise Tax Credit (<http://www.afdc.energy.gov/laws/395>) were extended to cover 2015, meaning that propane, CNG, LNG, hydrogen, and biodiesel sold or used in 2015 are eligible for the federal tax credit. To file for the tax credit, registered claimants must submit a single one-time 2015 claim with IRS Form 8849 (<https://www.irs.gov/pub/irs-pdf/f8849.pdf>), as well as the accompanying Schedule 3 (<https://www.irs.gov/pub/irs-pdf/f8849s3.pdf>). The deadline to submit a claim for fuels sold or used in 2015 is August 8, 2016. **Please note that the tax credit amount for propane and LNG sold or used in 2015 is based on the previous, volumetric rate of \$0.50 per gallon.**

For additional information on claiming the tax credit for fuels sold or used in 2015, please see IRS Notice 2016-05 (<https://www.irs.gov/pub/irs-drop/n-16-05.pdf>).

Are tax-exempt entities eligible for the Alternative Fuel Infrastructure Tax Credit?

While a tax-exempt entity, such as a school or state government fleet, may not be eligible to claim the Alternative Fuel Infrastructure Tax Credit (<http://www.afdc.energy.gov/laws/10513>) directly, the entity selling the fueling infrastructure to the tax-exempt entity can claim the credit and pass the "discount" along to the fleet. According to Title 26 of the United States Code, Section 30C(e)(3) (<https://www.gpo.gov/fdsys/pkg/USCODE-2014-title26/pdf/USCODE-2014-title26-subtitleA-chap1-subchapA-partIV-subpartB-sec30C.pdf>), the entity selling the fueling equipment to the tax-exempt entity

can be treated as the taxpayer and claim the Alternative Fuel Infrastructure Tax Credit, but only if the seller discloses the amount of the credit allowable to the tax-exempt purchaser in writing. In practice, this means the tax-exempt fleet would have the opportunity to use this information to request a discount. However, the infrastructure seller is not required to pass along any savings associated with the tax credit.

For more information on how tax-exempt entities may be eligible for the Alternative Fuel Infrastructure Tax Credit, please see the IRS Instructions for Form 8911 (<https://www.irs.gov/pub/irs-pdf/i8911.pdf>).

Please note that the Technical Response Service recommends consulting a qualified tax professional or the IRS before making any tax-related decisions.

NH Department of Environmental Services
29 Hazen Drive
PO Box 95
Concord , New Hampshire 03302
This email was sent to: dolores.rebolledo@des.nh.gov
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